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# BOOK REVIEWS.

FRANCIS GOERTNER, *Editor-in-Charge.*

THE LAW OF CONVERSION. By RENZO D. BOWERS. Boston: LITTLE, BROWN & Co. 1917. pp. lx, 583.

The most noticeable feature of this book is the almost total absence of discussion, or even citation, of the leading English decisions, upon which rests the greater part of the American law upon the subject. It is amazing, to say the least, that a work purporting to be a comprehensive treatise upon the law of conversion should contain no reference to *Mulgrave v. Ogden* (1591) Croke, Eliz. 219; *Youl v. Harbottle* (1791) 1 Peake 49; *Gordon v. Harper* (1796) 7 Durn. & E. 9; *Keyworth v. Hill* (1820) 3 B. & Ald. 685; *Hollins v. Fowler* (1875) L. R. 7 H. L. 757; *Consolidated Co. v. Curtis* [1892] 1 Q. B. 495, and that *Fouldes v. Willoughby* (1841) 8 M. & W. 540, should be mentioned only once, and then in a footnote. Evidently the author purposely slighted the historical aspect of the subject. On the other hand, there are comparatively few references in the footnotes to the recent American decisions. If the purpose of the author was to confine his efforts to making an exhaustive collection of the American decisions, and to arranging them in a convenient form for the practicing lawyer, it would seem that he would have included more cases which have been decided within the past ten years. The work evidences only a slight attempt to analyze the material collected, and to justify or explain the rules of law stated. While the book possesses a certain degree of usefulness in that it furnishes a lead to ascertaining the state of the law on many questions relating to conversion, it is regrettable that the author did not make better use of his opportunity.

*Young B. Smith.*

INCOME TAX LAW AND ACCOUNTING. 1918. By GODFREY N. NELSON. New York: MACMILLAN Co. 1918. pp. xxiv, 364.

INCOME TAX PROCEDURE FOR 1918. By ROBERT H. MONTGOMERY. New York: RONALD PRESS Co. 1918. pp. x, 800.

In 1917, 362,970 individual returns were subject to the Federal Income Tax. With the new minimum limits as established by the Act of October 3, 1917, this number will be enormously increased. There can be expected at once a great increase in the attention that is paid to the details of the law by the public at large, not only because they have their own personal interest to attend to, but because they know now that there is such a thing as an income tax.

Mr. Nelson's book probably was not intended to, and will not, appeal to anyone who is not concerned in making out a return. It has been held so and so, and the law provides such a thing. The method of treatment is adequate and the book will serve a useful purpose to a large number of persons who wish to make out their own return or the returns of a clientele who have not large sums at stake. Save for the inclusion of the New York State Income Tax on manufacturing and mercantile corporations, the subject matter is entirely federal. The only space devoted to anything but exposition of the details of the various laws is a chapter on "Bookkeeping Suggestions" which ought to be valuable for future returns.

But the volume that Mr. Montgomery has produced commands a broader horizon. A person who has a large income subject to taxation, or his lawyer, is not going to be content to take even a Treasury Decision at its face value. Nor will he accept an assessment or acquiesce to the refusal of a deduction until he is familiar with all the considerations involved. To such a man, the Income Tax Procedure will prove invaluable. The Income Tax Service of the Corporation Trust Company may be said to be absolutely complete, but that only pretends to give what has been decided. Mr. Montgomery's constant purpose is to put before the reader something more than "what is being done". You ought to do this or to do that, in spite of the regulations or the law as it stands to-day, for the following reasons. The reader can agree with the reasons or not as he sees fit, but at least he appreciates that there is an issue of some kind. The running comments continue throughout the whole book, framed in a style much more refreshing than that usually associated with a C. P. A. But in a larger way is the book valuable: in itself it is a liberal education on the subject of the income tax. Continually is the reader being told that this part of the statute or this administrative regulation is wrong, or this one is sound, or that the law should be so and so. Anyone who believes that the principle of the income tax is fundamentally sound must wish to see all of the inequitable features of the law eliminated, thus making it an effective revenue producer with a minimum of friction and injustice. The income tax is no longer a theory but a condition, and must be worked out with the hearty cooperation of the men who are actually working with the law. Therefore, constructive ideas embodied in a manual that will be in the hands of such men will receive closer attention, than they would if they appeared in any other form.

#### BOOKS RECEIVED.

HANDBOOK OF CRIMINAL PROCEDURE. By WILLIAM L. CLARK, JR. 2nd Edition. By WILLIAM E. MIKELL. St. Paul: WEST PUBLISHING CO. 1918. pp. xi, 748.

THE ATLANTIC PORT DIFFERENTIALS. By JOHN B. DAISH. Washington: W. H. LOWDERMILK & Co. 1918. pp. xix, 524.

THE LAW RELATING TO TRADING WITH THE ENEMY. By CHARLES HENRY HUBERICH. New York: BAKER, VOORHIS & Co. 1918. pp. xxxiii, 485.

AMERICAN CITY PROGRESS AND THE LAW. By HOWARD LEE MCBAIN. New York: COLUMBIA UNIVERSITY PRESS. 1918. pp. viii, 269.

CRIMINOLOGY. By MAURICE PARMELEE. New York: MACMILLAN CO. 1918. pp. xiii, 522.

THE PETITION OF RIGHT. By FRANCES HELEN RELF. Minneapolis: UNIVERSITY OF MINNESOTA. 1917. pp. v, 74.

GUIDE TO THE LAW AND LEGAL LITERATURE OF ARGENTINA, BRAZIL, AND CHILE. By EDWIN M. BORCHARD. Washington: GOVERNMENT PRINTING OFFICE. 1917. pp. 523.

COPYRIGHT DECISIONS, 1914-1917. Copyright Office Bulletin No. 18. Washington: GOVERNMENT PRINTING OFFICE. 1918. pp. ix, 605.

REPORTS OF THE AMERICAN BAR ASSOCIATION. Vol. XLII. 1917. Baltimore: LORD BALTIMORE PRESS. 1917. pp. 970.